IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.350 of 2006
Date of decision:26.10.2006

M/s. The Awagaman Cargo Carriers (P) Limited, Chandigarh

....Appellant

versus

Commissioner of Income Tax-II, Bassi Building Sector 17, Chandigarh and another.

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. M.R.Sharma, Advocate, for the appellant.

JUDGMENT:

This appeal has been preferred by the assessee against the order dated 10.10.2005 passed by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh in ITA No.1122/Chandi/2004, for the assessment year 2001-02, proposing following substantial questions of law:-

"i) Whether in the facts and circumstances of the case the orders (Annexure P.1 and (Annexure P.2) are legally sustainable?

ii) Whether in the facts and circumstances of the case the Tribunal is correct in law in setting aside the order of the First Appellate Authority and remanding the matter to the file of the respondent No.2 for re-examination?

(iii) Whether in the facts and circumstances of the case the order setting aside the order of the First Appellate Authority is perverse and accordingly is legally sustainable, the same being based on mere presumptions and surmises and mere difference of opinion which cannot form the basis of adjudication?

(iv) Whether in the facts and circumstances of the case, the order of the Assessing Officer applying rate of 2% for the purpose of deduction of tax at source being payment to the sub contractor is legally sustainable?"

In view of our judgment delivered today in ITA No.349 of 2006 in the case of the assessee, this appeal is also dismissed.

(Adarsh Kumar Goel)
Judge

October 26, 2006
'gs'

(Rajesh Bindal)
Judge